

I believe, exclusively to the repairs of public roads, and not for the purposes of education. In one or two of the other States, perhaps, it is applied to purposes of education. But I have ever looked upon that tax, in the language of the bill of rights, as grievous and oppressive. I have so regarded it because I believe it to be a tax upon the labor of the poorer class of people, the laboring class of people. Because a man is not so fortunate as to be possessed of a portion of this world's goods and chattels upon which a tax can be levied and collected, it does seem to me that his misfortune should not be taken advantage of and a tax be imposed upon his head, or, in the language of the bill of rights, upon his "poll." Suppose you levy this poll tax; if the party upon whose head it is levied has no visible means from which by any process of law you can collect the tax, how is the tax collector to obtain it? And if he has money, it is true that he may, if so disposed, contribute to the revenue of the county; but his coffers may be full and yet you cannot extort the tax from him.

MR. PUGH. If the gentleman will allow me I will explain how, according to my experience, this matter will work. It is not collected except the parties upon whom it is levied choose to pay it; and in many cases I have known it has not been collected if parties had no property upon which a levy could be made to collect it.

MR. PURNELL. The gentleman's explanation satisfies me of the perfect inutility of such a tax. What is the use of levying a tax if you cannot collect it?

MR. DANIEL. You can get it if they choose to pay it.

MR. PURNELL. Then it is optional with them whether they pay it or not. I think it is the law now in Delaware that a voter cannot approach the polls and exercise the privilege of the elective franchise without exhibiting the receipt of the tax collector. That was the law at one time, and I think it is the law now. Now that is a restriction upon the right of suffrage which I do not think this Convention will sanction.

Now in regard to the idea of associating this tax with school purposes. I take it for granted that there is no member of this Convention but what would see the school fund swelled to an illimitable amount by any proper process whatever. But would you wish to tax this unfortunate class of people to swell that fund? I can see no reason whatever for doing that. There are other means for raising a school fund; and fortunately for the State of Maryland we now have a large school fund, awaiting only the means to make it effective. And besides that there has been a large body of land donated by the General Government to this State, some 200,000 acres, I believe, which will be soon made available for school purposes, and will sustain any sys-

tem which the Legislature may adopt. That is another reason why we should not resort to this odious system of taxation.

I do not feel inclined to take up the time of this Convention by discussing this proposition further. I am opposed both to the amendment of the gentleman from Cecil (Mr. Scott) and the amendment of the gentleman from Baltimore city (Mr. Daniel) and shall vote for the article in the bill of rights as reported by the committee.

MR. PARKER. The view I take of this article as it stands is, that the reason why a tax by the poll is said to be grievous and oppressive is that there must be some fine or penalty attached to a tax of that kind, in order that such a tax may be made available; true, it is impossible to take that from a man which he does not possess. And I cannot agree with the gentleman over the way (Mr. Pugh) who says that you may leave it to the will of the party to pay it or not as he pleases. We must have our laws certain and fixed. We cannot well have a law which shall say to this man—If you please, you can pay this tax; and to another—If you do not desire to pay this tax, you need not do it. That would certainly be unjust, because, while the man who would be benefited by it, might see fit and proper to pay the tax, yet, knowing human dispositions as we do, we may be certain that the man who would not be benefited by it, would, of course, be the man who would not please to pay the tax.

The reason, therefore, why I conceive that this tax is properly termed grievous and oppressive, is that there must be some fine or penalty attached to it, whereby the tax may be made available from parties who have no means which the tax collector can reach in order to collect the tax. One of the penalties hitherto attached in many of the States, has been the loss of the right of suffrage; that no party should exercise that right unless he could produce his receipt, showing that he had paid his per capita tax. I do not say that in this case it would necessarily follow, that a man would be compelled to exhibit his tax-receipt before he could vote. The Legislature might affix another penalty; that if a man did not pay his poll-tax, he should be imprisoned. It might be made a penal offence. For that reason, I say that it is just and proper that we should abide by the old landmarks which our fathers planted. They could have had no other reason for inserting a provision of this kind in our bill of rights—for clearly it does not admit of the interpretation which some gentlemen would give it, that it affects the right of suffrage—they could have had no other reason for it, than that the poor should be protected; that they should not be over-ridden by taxation; that their daily pittance, merely sufficient for their meat and bread, should not be taxed for the support of others.

It is in this view that the poll-tax was look-